

Notice of Assumption Of Duties in a Fiduciary Capacity

ARIZONA FORM 210

For Assistance

If you have questions, please call one of the following numbers:

Phoenix	(602) 542-4643
From area codes 520 & 928 toll-free	(800) 352-4090
Form orders	(602) 542-4260
Forms by Fax	(602) 542-3756
Recorded Tax Information	
Phoenix	(602) 542-1991
From area codes 520 & 928 toll-free	(800) 845-8192
Hearing impaired TDD user	
Phoenix	(602) 542-4021
From area codes 520 & 928 toll-free	(800) 397-0256

You may also visit our web site at: www.revenue.state.az.us

Purpose of Form

Use Form 210 to notify the Arizona Department of Revenue of a fiduciary relationship for a decedent's estate. A fiduciary for a decedent's estate may be any of the following.

- An executor
- An administrator
- A personal representative
- A person in possession of property of a decedent

Who Should File

The fiduciary should file Form 210 to notify the department of either of the following.

1. The creation of a fiduciary relationship for a decedent's estate.
2. The termination of a fiduciary relationship for a decedent's estate.

Where To File

File Form 210 with:

Fiduciary Unit
Arizona Department of Revenue
1600 W Monroe, Room 610
Phoenix AZ 85007-2650

Instructions

Section I: Decedent Information

Enter the decedent's name, address, and social security number. Enter the estate's federal identification number if applicable. Also enter the dates of the decedent's death and birth, and the date decedent established domicile in Arizona. If the decedent was a nonresident, describe the decedent's Arizona property on a separate schedule. If applicable, also provide the name of the decedent's spouse, the spouse's social security number, and, if deceased, the spouse's date of death.

Section II: Fiduciary Information

Enter the name, address, and telephone number of the fiduciary.

Section III: Probate Information

Complete this section only if the decedent's estate is being probated. Enter the name of the county in which probate proceedings are being conducted. Also enter the probate number, the date of the fiduciary's appointment, and the name, address, and telephone number of the attorney for the estate.

If an estate is being probated, the fiduciary may have to obtain a certificate from the department that shows no income tax is due. The probate court may require this certificate before approving the fiduciary's final account. Arizona law requires a certificate only when all of the following apply.

1. The estate is subject to probate.
2. The value of the assets of the estate at the decedent's date of death exceeds \$20,000.
3. The estate has a beneficiary that is not an Arizona resident.

In order for the department to issue a certificate, all of the following must be met.

1. The fiduciary has filed Arizona Form 210.
2. A return was filed by or on behalf of the decedent and for the estate for each taxable year in which the respective incomes of the decedent or estate exceeded the requirements for filing returns.
3. A final return is filed when the certificate is requested. This return must be filed regardless of the gross or net income for the year. If there is no income, submit a return with "zero" on all lines.
4. The request must contain a statement regarding the status of returns filed by or on behalf of the decedent or for the estate for the four taxable years immediately preceding the date of the request. The fiduciary must make the statement under declaration of perjury. The statement must indicate:
 - The years for which returns were filed.
 - The years for which the gross and Arizona taxable incomes were less than the amount necessary to require the filing of returns.

Section IV: Estate Information

Enter the approximate gross value of the decedent's entire estate. If the estate is being probated, also enter the approximate value of the probate estate. Enter the name, address, and social security number(s) of the beneficiary or beneficiaries of the estate.

Section V: Termination of Fiduciary Relationship

Complete this section only if you are terminating a prior notice of assumption of duties in a fiduciary capacity on file with the department.

Signature

Sign and date the completed Form 210. Also enter a title describing your role as a fiduciary (executor, administrator, personal representative, etc.).

NOTE: Tax information on file with the department is confidential. If the fiduciary wants the department to discuss tax matters with someone other than the fiduciary, the fiduciary must authorize the department to release confidential information to that person. Use Form 285 to authorize the department to release confidential information to your appointee. If a fiduciary wishes to authorize an individual to represent or perform certain acts on behalf of the entity, a Power of Attorney must be filed and signed by the fiduciary acting in the position of the taxpayer. Also use Form 285 for this purpose. Form 285 may be filed with Form 210.